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# UNITED NATIONS POPULATION FUND

# ANNUAL FINANCIAL REVIEW, 1993

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## Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1993. The audited financial statements and financial report of the Executive Director for the biennium ended 31 December 1993 are contained in document A/49/5/Add.7. These were submitted to the Board of External Auditors on 29 April 1994 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1994. Audited data for 1991 were extracted from document A/47/5/Add.7.

2. As disclosed in document A/49/5/Add.7, as of the date of the preparation of the 1992-1993 financial statements, not all executing agencies had provided audited accounts with regard to the status of funds allocated to them and expended in the execution of UNFPA projects. Should any changes be subsequently reported in the audited accounts of any of the executing agencies, they will be reported by the Executive Director to the UNDP/UNFPA Executive Board at its regular session in September 1995.

3. A summary highlighting information on financial trends for the past 10 years is provided in tables 12, 13 and 14 in the annex of this report. These data are provided as requested by the Governing Council at its thirty-second (1985) and thirty-fourth (1987) sessions.

## I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

4. Table 1 shows the income and expenditure of the Fund for 1993 with a comparison to that of 1992. The balance sheet shown in table 2 provides the status of account balances as at 31 December 1992 and 31 December 1993.

### A. Income and expenditure

5. Table 3 provides a summary of donor pledges and payments for 1993 as compared to 1991 and 1992. The table shows an outstanding balance of unpaid pledges for the three-year period of $478,647 as at 31 December 1993. The cumulative outstanding balance of unpaid pledges for 1993 and prior years is $812,595 (table 2).

6. Table 4 shows a comparison of income and expenditures for 1991, 1992 and 1993. Total income in 1993 amounted to $219.6 million and total expenditures to $203.5 million. This resulted in an excess of income over expenditure of $16.1 million. Annual income includes voluntary contributions from Governments, plus investment income and miscellaneous income, but excludes contributions to trust funds. In accordance with UNFPA Financial Rule 116.1(a), income was recorded on an accrual basis. As required by Financial Rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge and, if paid, converted at the rate of exchange prevailing on the date of the payment.

7. Total income in 1993 decreased by $18.6 million or 7.8 per cent below the 1992 income of $238.2 million and by $4.4 million or 2.0 per cent below the 1991 income of $224.0 million. Total contributions pledged by 101 Governments in 1993 reached

$216.6 million, a decrease of $17.2 million in dollar terms or 7.4 per cent below the $233.8 million pledged in 1992. Interest income amounted to $3.9 million or 1.8 per cent of total income. Funds channeled through cost-sharing arrangements totalled $0.3 million, while other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled minus $1.2 million (see table 4).

## B. Programme expenditures

8. As shown in table 4, total expenditures in 1993 were $203.5 million, an increase of $9.9 million or 5.1 per cent compared to 1992 expenditures and a decrease of $25.6 million or 11.2 per cent compared to 1991 expenditures. In table 5, programme expenditures and administrative and programme support services (APSS) expenditures are compared for 1991, 1992 and 1993 as a percentage of total expenditures. Programme expenditures in 1993, which amounted to $158.4 million, constituted 77.8 per cent of the total expenditures, compared to $151.0 million or 78.0 per cent in 1992 and $186.8 million or 81.5 per cent in 1991. Technical support services (TSS) and administrative and operational services (AOS) costs, including UNFPA support services expenditures, totalled $24.1 million in 1993, or 11.8 per cent of total expenditure, compared to $22.8 million or 11.8 per cent of total expenditure in 1992.

9. Prior to 1992, UNFPA reimbursed United Nations executing agencies for support costs at a rate of 13 per cent of the total project expenditure executed by the agency. Moreover, some of the costs of technical advisers covered under the Fund's new TSS arrangements, which took effect January 1992, were financed from intercountry projects. In 1993, as in 1992 and 1991, total AOS costs were composed of three elements: reimbursements to United Nations executing agencies for support costs; payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects; and reimbursements to UNFPA for support and procurement services provided to government-executed projects.

10. As shown in table 6, in 1993 the United Nations executing agencies, including the regional commissions, executed projects amounting to $43.5 million compared to $50.1 million in 1992 and $91.4 million in 1991. Governments, with the assistance of UNFPA field offices, executed $21.2 million in 1993, compared to $27.5 million in 1992 and $30.9 million in 1991. Expenditures for government-executed projects in 1993 did not include $16.6 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also advances and accounts receivable in table 2). UNFPA-executed projects totalled $49.9 million in 1993, compared to $31.2 million in 1992 and $29.5 million in 1991. Project expenditures for projects executed by NGOs, including intergovernmental institutions and other agencies, were $19.7 million in 1993, compared to $19.4 million in 1992 and $20.0 million in 1991. Expenditures for NGO-executed projects in 1993 did not include $6.1 million of outstanding advances held by NGOs at year-end (see table 2).

11. Table 6 also shows the percentage breakdown of project expenditures by executing agency for 1991, 1992 and 1993. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to $43.5 million or 32.4 per cent of total project expenditures of $134.3 million in 1993. Governments executed $21.2 million or 15.8 per cent of project expenditures in 1993. NGOs, including intergovernmental

institutions and other agencies, executed $19.7 million or 14.7 per cent of project expenditures in 1993. Table 7 shows 1993 expenditures by executing agency and by major expenditure component of the project budgets. Table 8 shows project expenditures by country for 1991, 1992 and 1993.

C. Administrative and programme support services (APSS) budget expenditures

12. The total APSS expenditure in 1993, comprising headquarters administrative and programme support costs and total field office costs, amounted to $45.1 million or 22.2 per cent of total expenditures compared to $42.6 million or 22.0 per cent of total expenditures in 1992 and $42.3 million or 18.5 per cent of total expenditures in 1991. The APSS field office expenditure in 1993 totalled $20.5 million. This compares to all field office costs of $18.8 million in 1992 and $18.7 million in 1991.

13. As requested in decision 93/28, paragraph 9, the annual financial review shows in table 9 relevant aspects of the implementation of the APSS budget in 1992-1993. During this biennium, UNFPA implemented a savings plan which reduced the APSS expenditure by $17.5 million (gross), or 15.8 per cent, as compared to the approved appropriation. The savings were realized both at headquarters units and in the field offices. The savings were largely attributed to savings in personnel-related costs through, *inter-alia*, postponing recruitment of staff to the end of the biennium and reducing the use of consultants, overtime and temporary services. At headquarters and in the field, there were also significant savings in general operating expenses.

14. In light of the significant overall savings and in light of the Fund's policy to strengthen field operations, the Executive Director decided to enhance the Fund's office automation systems. The Fund thus augmented the budget for its management information system (MIS) in order to supply UNFPA field offices with modern computer equipment and to supply UNFPA headquarters with direct access to computer networks of the United Nations system.

D. Status of reserves

15. At its thirty-eighth session, the Governing Council in decision 91/36 decided that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan, and that the level of the reserve would be reviewed every other year. As a result, during 1993 UNFPA maintained a fully funded operational reserve at the level of $48.0 million (table 2). A reserve for field office accommodation amounting to $5.0 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). In accordance with this decision, $2.5 million was transferred from general resources to this reserve in 1992 and $2.5 million in 1993.

## II. UNFPA TRUST FUNDS

16. Table 10 shows that in 1993 total income (contributions plus interest income) from donors for projects and activities under trust funds, including contributions for projects funded under multi-bilateral arrangements, was the equivalent of $26.6 million, compared to $43.1 million received in 1992 and $8.2 million in 1991. As at 1 January 1993, the unexpended balance of the trust funds was $11.0 million, which, when added to the total income received under funds-in-trust agreements in 1993, resulted in a total amount available

for programming in 1993 of $37.6 million. Total expenditures from trust funds were $17.8 million in 1993 compared to $39.8 million in 1992. The unexpended balance as at 31 December 1993 of $19.7 million is available to finance trust fund activities in 1994. Table 11 shows programme expenditures from trust funds by country for 1991, 1992 and 1993. These figures include project costs and support costs paid by trust funds.

ANNEX

Table 1

Statement of income and expenditure for the biennium ended 31 December 1993
(US dollars)

| 1992 | | 1993 |
|---|---|---|
| | **Income** | |
| | Contributions from Governments and other contributors | |
| 233,798,561 | Pledges for current biennium | 216,647,267 |
| (218,687) | Additions and adjustments to pledges for prior bienniums (net) | (93,819) |
| (370,625) | Exchange adjustments on collection of contributions | 447,877 |
| 233,209,249 | | 217,001,325 |
| 0 | Cost-sharing contributions | 267,297 |
| 233,209,249 | | 217,268,622 |
| 4,957,593 | Miscellaneous income (net) | 2,379,174 |
| 238,166,842 | **Total Income** | 219,647,796 |
| | **Expenditure** | |
| | Programme expenditure | |
| 128,185,872 | Projects | 134,327,595 |
| 14,498,207 | Technical support services | 17,432,794 |
| 5,834,433 | Administrative and operational services | 4,078,967 |
| 2,410,637 | UNFPA support services | 2,525,572 |
| 150,929,149 | Subtotal | 158,364,928 |
| 42,621,568 | Administrative and programme support services expenditure (net) | 45,096,253 |
| 193,550,717 | **Total expenditure** | 203,461,181 |
| 44,616,125 | **Surplus income/(expenditure)** | 16,186,615 |

Table 2

Statement of assets and liabilities as at 31 December 1993
with comparative figures as at 31 December 1992
(US dollars)

| 1992 | | 1993 |
|---|---|---|
| | **Assets** | |
| 25,669 | Cash | 179,143 |
| | Investments | |
| 64,856,606 | General resources | 75,746,149 |
| 2,500,000 | Investments of the reserve for field accommodation | 5,000,000 |
| 48,000,000 | Investments of the operational reserve | 48,000,000 |
| | Cost-sharing | 99,585 |
| 5,783,300 | Trust funds | 13,819,924 |
| 121,139,906 | Subtotal | 142,665,658 |
| 121,165,575 | Total cash and investments | 142,844,801 |
| | Advances and accounts receivable | |
| 187,488 | Non-convertible currencies pending United States dollar credit from UNDP | 187,488 |
| 6,222,378 | Operating funds provided by UNFPA to executing agencies | 4,425,028 |
| 4,060,545 | Operating funds provided by UNFPA to Governments | 16,584,928 |
| 4,401,237 | Operating funds provided by UNFPA to NGOs including intergovernmental institutions and other agencies | 6,077,675 |
| 7,156,141 | Due from UNDP | |
| 559,781 | Accounts receivable and deferred charges | 1,257,671 |
| 610,699 | Accrued interest | 1,102,436 |
| 23,218,267 | | 29,635,226 |
| 1,943,815 | Pledges receivable from Governments for current and prior years | 612,595 |
| 146,327,657 | Total | 173,292,622 |
| | **Liabilities, reserves and unexpended resources** | |
| | Liabilities | |
| 1,423,156 | Accounts payable | 1,897,577 |
| 3,695,290 | Operating funds payable by UNFPA to executing agencies | 5,003,788 |
| 46,162,384 | Unliquidated obligations of executing agencies | 37,379,545 |
| 10,969,552 | Due to UNFPA trust funds | 19,728,475 |
| 0 | Junior Professional Officers programme | 343,535 |
| 0 | Due to UNDP | 8,675,812 |
| 62,250,382 | | 73,028,732 |
| | Reserves | |
| 2,500,000 | Reserve for field accommodation | 5,000,000 |
| 48,000,000 | Operational reserve | 48,000,000 |
| 50,500,000 | | 53,000,000 |
| | Unexpended resources | |
| 0 | Cost-sharing | 99,585 |
| 33,577,275 | General resources | 47,164,305 |
| 33,577,275 | | 47,263,890 |
| 146,327,657 | Total | 173,292,622 |

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Table 3

Status of pledges and payments by donor Governments
Summary of 1993 pledges compared to 1992 and 1991
(as at 31 December 1993)

| | | 1991 | | | 1992 | | | | 1993 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Pledges | | Payments | Pledges | | | Payments | Pledges | | | Payments |
| | | National Currency | $US | $US | National Currency | Per cent Change a/ | $US | $US | National Currency | Per cent Change a/ | $US | $US |
| Major Donors b/ | | | | | | | | | | | | |
| Australia | (A$) | 1,330,000 | 1,188,963 | 1,188,963 | 1,700,000 | 28 | 1,285,370 | 1,285,370 | 2,000,000 | 18 | 1,360,544 | 1,360,544 |
| Belgium | (BF) | 29,000,000 | 726,812 | 726,812 | 29,000,000 | 12 | 865,413 | 865,413 | 51,000,000 | 76 | 1,408,840 | 1,408,840 |
| Canada | (C$) | 13,400,000 | 11,806,397 | 11,806,397 | 13,600,000 | 1 | 10,967,742 | 10,967,742 | 11,600,000 | (15) | 9,082,500 | 9,082,500 |
| Denmark | (Dkr) | 100,000,000 | 15,369,550 | 15,369,550 | 115,000,000 | 15 | 19,012,005 | 19,012,005 | 130,000,000 | 13 | 20,297,012 | 20,297,012 |
| Finland | (MK) | 85,000,000 | 23,869,990 | 23,869,990 | 81,700,000 | (4) | 18,067,052 | 18,067,052 | 22,700,000 | (72) | 4,178,017 | 4,178,017 |
| France | (FF) | 5,800,000 | 958,522 | 958,522 | 7,300,000 | 33 | 1,278,093 | 1,278,093 | 7,300,000 | 0 | 1,223,167 | 1,223,167 |
| Germany | (DM) | 39,675,000 | 23,460,317 | 23,460,317 | 41,300,000 | 4 | 26,445,009 | 26,445,009 | 43,200,000 | 5 | 26,168,851 | 26,168,851 |
| Italy | (L) | 2,000,000,000 | 1,587,302 | 1,587,302 | 4,000,000,000 | 100 | 2,877,698 | 2,877,698 | 3,000,000,000 | (25) | 1,869,159 | 1,869,159 |
| Japan | (Yen) | 0 | 41,700,000 | 41,700,000 | 0 | 3 | 42,900,000 | 42,900,000 | 0 | 6 | 45,400,000 | 45,400,000 |
| Netherlands | (Fls) | 50,180,000 | 26,503,230 | 26,503,230 | 50,180,000 | 0 | 26,569,075 | 26,569,075 | 51,800,000 | 3 | 28,323,107 | 28,323,107 |
| | | 3,000,000 c/ | 1,666,667 | 1,666,667 | 4,000,000 c/ | | 2,312,139 | 2,312,139 | | | | |
| Norway | (Nkr) | 151,000,000 | 23,368,055 | 23,368,055 | 166,000,000 | 10 | 26,462,415 | 26,462,415 | 173,000,000 | 4 | 24,765,408 | 24,765,408 |
| | | 30,000,000 c/ | 4,761,905 | 4,761,905 | | | | | | | | |
| Sweden | (Skr) | 135,000,000 | 21,432,079 | 21,432,079 | 145,000,000 | 7 | 26,590,970 | 26,590,970 | 140,000,000 | (3) | 17,663,577 | 17,663,577 |
| Switzerland | (SWF) | 8,200,000 | 5,578,231 | 5,578,231 | 8,400,000 | 2 | 6,450,216 | 6,450,216 | 8,600,000 | 2 | 5,771,812 | 5,771,812 |
| United Kingdom | (£) | 7,500,000 | 13,066,837 | 13,066,837 | 9,000,000 | 20 | 15,737,344 | 15,737,344 | 7,000,000 | (22) | 10,718,386 | 10,718,386 |
| United States | (US$) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,500,000 | 14,500,000 |
| Subtotal | | | 217,042,557 | 217,042,557 | | | 229,820,541 | 229,820,541 | | | 212,710,360 | 212,710,360 |
| Other Donors d/ | | | | | | | | | | | | |
| Austria | (S) | 0 | 425,000 | 425,000 | 0 | 32 | 560,000 | 560,000 | 0 | 0 | 560,000 | 560,000 |
| China | (YRMB) | 0 | 710,000 | 710,000 | 0 | 8 | 765,000 | 765,000 | 0 | 0 | 765,000 | 765,000 |
| India | (Rs) | 6,000,000 | 235,294 | 235,294 | 7,200,000 | 20 | 240,000 | 240,000 | 7,200,000 | 0 | 230,769 | 230,769 |
| Indonesia | (RP) | 0 | 165,494 | 165,494 | 0 | 1 | 167,625 | 167,625 | 0 | (2) | 164,880 | 164,880 |
| New Zealand | (NZ$) | 350,000 | 204,855 | 204,855 | 400,000 | 14 | 215,820 | 215,820 | 400,000 | 0 | 214,360 | 214,360 |
| Pakistan | (Rs) | 0 | 500,000 | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 2 | 510,033 | 510,033 |
| Spain | (PTS) | 37,000,000 | 320,849 | 320,849 | 50,000,000 | 35 | 479,442 | 479,442 | 49,500,000 | (1) | 397,039 | 397,039 |
| Republic of Korea | (W) | 0 | 50,000 | 50,000 | 0 | 0 | 50,000 | 50,000 | 0 | 200 | 150,000 | 150,000 |
| Russian Federation | (R) | 0 | 174,000 | 174,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | | | 2,785,492 | 2,785,492 | | | 2,977,887 | 2,977,887 | | | 2,992,081 | 2,992,081 |
| Remaining Donors e/ | | | 593,263 | 513,333 | | | 957,591 | 784,996 | | | 944,806 | 718,684 |
| Grand Total | | | 220,421,312 | 220,341,382 | | | 233,756,019 | 233,583,424 | | | 216,647,267 | 216,421,145 |

a/ All percentage changes are based on the currency of the pledge.
b/ Major donors as defined here comprise Governments that have pledged, in 1993, the equivalent of US$ 1 million or more.
c/ Supplementary contributions.
d/ Other donors include eight countries in 1991, seven countries in 1992 and eight countries in 1993 contributing pledges of US$ 100,000 and over.
e/ Remaining donors include 79 in 1991, 87 in 1992 and 78 in 1993.

Table 4

Comparison of income and expenditures for 1991, 1992 and 1993
(Millions of US dollars)

| | 1991 ($) | Change (%) 1991-92 | 1992 ($) | Change (%) 1992-93 | 1993 ($) | |
|---|---|---|---|---|---|---|
| **Income** [a] | | | | | | |
| Voluntary contributions | 220.7 | 5.9 | 233.8 | (7.4) | 216.6 | |
| Interest Income | 3.7 | | 3.1 | | 3.9 | |
| Other income | (0.4) | | 1.3 | | (0.9) | b/ |
| Total Income | 224.0 | 6.3 | 238.2 | (7.8) | 219.6 | |
| **Expenditure** | | | | | | |
| Programmes (includes TSS and AOS costs) [c] | 186.8 | (19.2) | 151.0 | 4.9 | 158.4 | |
| APSS budget | 42.3 | 0.7 | 42.6 | 5.9 | 45.1 | |
| Total Expenditure | 229.1 | (15.5) | 193.6 | 5.1 | 203.5 | |
| Excess of income over expenditure | (5.1) | | 44.6 | (63.9) | 16.1 | |

a/ This includes regular resources only. In addition, UNFPA received contributions for multi-bilateral-funded projects, special procurement services and other trust funds as shown in table 10.

b/ Net of a cost-sharing contribution of $267,297 received from the Government of Botswana in 1993.

c/ Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures for the 1992-1993 biennium. TSS expenditures were $14.5 million in 1992 and $17.4 million in 1993 and total AOS, including UNFPA support services expenditures, were $8.3 million in 1992 and $6.6 million in 1993.

Table 5

Comparison of programme expenditures and APSS budget expenditures for 1991, 1992 and 1993 as a percentage of total expenditure
(Millions of US dollars)

| | 1931 ($) | Percentage of total expenditure | 1992 ($) | Percentage of total expenditure | 1993 ($) | Percentage of total expenditure |
|---|---|---|---|---|---|---|
| **Programme expenditures** | | | | | | |
| Projects | | | | | | |
| United Nations agency-executed projects [a/] | 91.4 | | 50.1 | | 43.5 | |
| Government-executed projects [b/] | 30.9 | | 27.5 | | 21.2 | |
| UNFPA-executed projects [c/] | 29.5 | | 31.2 | | 49.9 | |
| NGO-executed projects [d/] | 20.0 | | 19.4 | | 19.7 | |
| Total project costs | 171.8 | 75.0 | 128.2 | 66.2 | 134.3 | 66.0 |
| Agency support costs | 15.0 | 6.5 | --- | | --- | |
| TSS and AOS costs [e/] | --- | | 22.8 | 11.8 | 24.1 | 11.8 |
| Total programme expenditures | 186.8 | 81.5 | 151.0 | 78.0 | 158.4 | 77.8 |
| **APSS budget expenditures** | 42.3 | 18.5 | 42.6 | 22.0 | 45.1 | 22.2 |
| Total UNFPA expenditures | 229.1 | 100.0 | 193.6 | 100.0 | 203.5 | 100.0 |

[a/] Includes projects executed by United Nations regional commissions.

[b/] The government-executed project expenditure does not include $6.9 million of advances in 1991, $4.1 million of advances in 1992, and $16.6 million of advances in 1993, which were reported as balances receivable in operating funds with Governments at year-end.

[c/] Includes UNFPA procurement assistance in respect of government projects amounting to $13.4 million in 1991, $21.8 million in 1992, and $29.4 million in 1993.

[d/] Includes expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA Financial Regulation 8.6. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991, $4.4 million of advances in 1992, and $6.1 million of advances in 1993.

[e/] Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs are included under programme expenditures for the 1992-1993 biennium (Governing Council decision 91/37, para. 10). TSS expenditures were $14.5 million in 1992 and $17.4 million in 1993 and total AOS expenditures, including UNFPA support services expenditures, were $8.3 million in 1992 and $6.6 million in 1993.

Table 6

Project expenditures by executing agency for 1991, 1992 and 1993
(Millions of US dollars)

| | 1991 ($) | Percentage of total expenditure | 1992 ($) | Percentage of total expenditure | 1993 ($) | Percentage of total expenditure |
|---|---|---|---|---|---|---|
| United Nations | 24.7 | | 14.0 | | 11.9 | |
| ECA | 4.6 | | 1.3 | | 0.6 | |
| ECE | 0.6 | | 0.6 | | 0.7 | |
| ECLAC | 2.9 | | 2.2 | | 1.3 | |
| ESCAP | 2.2 | | 1.2 | | 1.0 | |
| ESCWA | 0.8 | | 0.0 | | 0.1 | |
| FAO | 7.9 | | 1.7 | | 4.0 | |
| IBRD [a/] | 0.1 | | 0.1 | | 0.1 | |
| ILO | 12.1 | | 6.1 | | 5.1 | |
| UNEP | 0.1 | | --- | | --- | |
| UNESCO | 11.1 | | 6.7 | | 5.3 | |
| UNICEF | 2.5 | | 2.2 | | 1.5 | |
| UNRWA | --- | | 0.1 | | 0.2 | |
| WHO | 19.7 | | 12.8 | | 10.3 | |
| UNDP-OPS [b/] | 2.1 | | 1.1 | | 1.4 | |
| Subtotal | 91.4 | 53.2 | 50.1 | 39.1 | 43.5 | 32.4 |
| Governments [c/] | 30.9 | 18.0 | 27.5 | 21.5 | 21.2 | 15.8 |
| UNFPA [d/] | 29.5 | 17.2 | 31.2 | 24.3 | 49.9 | 37.1 |
| NGOs [e/] | 20.0 | 11.6 | 19.4 | 15.1 | 19.7 | 14.7 |
| TOTAL | 171.8 | 100.0 | 128.2 | 100.0 | 134.3 | 100.0 |

[a/] International Bank for Reconstruction and Development (World Bank)

[b/] UNDP - Office for Project Services

[c/] The government-executed project expenditure does not include $6.9 million of advances in 1991, $4.1 million of advances in 1992, and $16.6 million of advances in 1993, which were reported as balances receivable in operating funds with Governments at year-end.

[d/] Includes UNFPA procurement assistance in respect of government projects amounting to $13.4 million in 1991, $21.8 million in 1992, and $29.4 million in 1993.

[e/] This category also includes inter-governmental institutions and other agencies. Due to changes in accounting practices effective 1 January 1991, NGO-executed expenditure does not include $2.3 million of advances in 1991, $4.4 million of advances in 1992, and $6.1 million of advances in 1993.

Table 7

1993 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies including non-governmental organizations
(US dollars)

| | Personnel services | Sub-contracts | Training (fellowships) | Equipment and supplies | Miscellaneous | Total project expenditures | Technical support services | Administrative & operational services | UNFPA support costs | Total programme expenditure |
|---|---|---|---|---|---|---|---|---|---|---|
| UNITED NATIONS | 6,451,453 | 478,855 | 2,299,682 | 1,894,957 | 746,258 | 11,871,206 | 1,084,799 | 840,908 | 0 | 13,796,913 |
| ECA | 841,240 | 0 | 0 | (1,288) | 11,708 | 851,660 | 1,458,749 | 84,715 | 0 | 2,196,124 |
| ECE | 483,323 | 606 | 160,157 | 18,701 | 14,853 | 675,640 | 0 | 0 | 0 | 675,640 |
| ECLAC | 1,004,811 | 0 | 190,942 | 35,519 | 37,007 | 1,268,079 | 69,283 | 95,171 | 0 | 1,432,533 |
| ESCAP | 618,845 | 195,929 | 100,857 | 20,492 | 69,365 | 1,005,508 | 595,365 | 130,716 | 0 | 1,731,589 |
| ESCWA | 35,819 | 0 | 33,497 | 0 | 15,960 | 85,276 | 109,107 | 27,441 | 0 | 221,824 |
| FAO | 772,632 | 1,985,830 | 542,606 | 581,193 | 75,009 | 3,957,270 | 1,066,602 | 292,883 | 0 | 5,316,755 |
| IBRD | 100,978 | 0 | 0 | 0 | 0 | 100,978 | 0 | 0 | 0 | 100,978 |
| ILO | 2,772,043 | 312,777 | 1,025,773 | 526,583 | 470,281 | 5,107,457 | 3,163,219 | 367,381 | 0 | 8,638,057 |
| UNESCO | 2,410,291 | 488,234 | 1,720,929 | 308,099 | 403,920 | 5,331,473 | 2,309,666 | 332,417 | 0 | 7,973,556 |
| UNICEF | 328,162 | 0 | 423,878 | 775,637 | 0 | 1,527,677 | 0 | 91,661 | 0 | 1,619,338 |
| UNIDO | 27,984 | 0 | 0 | 0 | 180 | 28,164 | 0 | 2,112 | 0 | 30,276 |
| UNRWA | 115,217 | 0 | 26,322 | 54,956 | 521 | 199,016 | 0 | 18,733 | 0 | 217,749 |
| WHO | 2,752,242 | 4,080,124 | 2,247,189 | 850,166 | 430,910 | 10,360,631 | 2,326,175 | 403,635 | 0 | 13,090,441 |
| UNDP - OPS | 121,848 | 571,388 | 501,463 | 150,908 | 18,959 | 1,364,766 | 110,000 | 99,537 | 0 | 1,574,303 |
| UN Agencies Total | 18,636,688 | 8,113,943 | 9,275,295 | 5,213,923 | 2,294,952 | 43,534,801 | 12,293,965 | 2,787,310 | 0 | 58,616,076 |
| GOVERNMENTS | 3,722,815 | 3,470,810 | 6,164,527 | 5,231,487 | 2,554,298 | 21,143,937 | 0 | 0 | 1,056,182 | 22,199,819 |
| UNFPA | 8,950,877 | 4,260,595 | 3,687,260 | 32,025,403 | 996,868 | 49,941,001 a/ | 4,902,314 | 0 | 1,469,390 | 56,312,705 |
| NGOs b/ | 5,873,054 | 3,107,872 | 4,906,351 | 3,705,574 | 2,115,305 | 19,708,156 | 236,515 | 1,291,657 | 0 | 21,236,328 |
| TOTAL | 37,183,134 | 18,973,220 | 24,033,433 | 46,176,387 | 7,961,421 | 134,327,595 | 17,432,794 | 4,078,967 | 2,525,572 | 158,364,928 |

a/ Includes UNFPA procurement assistance in respect of government projects amounting to $29.4 million.

b/ This category includes intergovernmental institutions and other agencies.

Table 8

Project expenditures by country for 1991, 1992 and 1993 a/
(US dollars)

| COUNTRY | 1991 | 1992 | 1993 |
|---|---|---|---|
| Africa region (sub-Saharan) | | | |
| Angola (P) | 1,023,421 | 833,215 | 858,224 |
| Benin (P) | 1,217,547 | 792,313 | 605,452 |
| Botswana | 925,655 | 588,985 | 476,135 b/ |
| Burkina Faso (P) | 1,211,724 | 922,849 | 779,083 |
| Burundi (P) | 1,121,954 | 1,129,406 | 825,751 |
| Cape Verde | 605,083 | 356,992 | 362,886 |
| Central African Republic (P) | 686,715 | 921,378 | 852,716 |
| Chad (P) | 642,862 | 967,612 | 953,836 |
| Comoros (P) | 765,378 | 563,535 | 384,260 |
| Congo | 570,019 | 318,032 | 213,246 |
| Cote d'Ivoire | 477,815 | 412,452 | 832,937 |
| Equatorial Guinea | 435,412 | 626,887 | 272,649 |
| Eritrea | 0 | 0 | 180,393 |
| Ethiopia (P) | 1,737,231 | 1,509,148 | 2,753,423 |
| Gabon | 517,327 | 342,637 | 256,322 |
| Gambia (P) | 674,949 | 806,642 | 354,240 |
| Ghana (P) | 1,454,129 | 1,303,162 | 1,035,662 |
| Guinea (P) | 961,228 | 627,862 | 676,889 |
| Guinea-Bissau (P) | 906,899 | 626,245 | 22,249 |
| Kenya (P) | 1,773,614 | 1,329,400 | 829,120 |
| Lesotho (P) | 703,836 | 604,579 | 779,090 |
| Liberia (P) | 119,204 | 80,364 | 17,480 |
| Madagascar (P) | 917,285 | 752,809 | 934,193 |
| Malawi (P) | 1,478,921 | 974,175 | 1,135,255 |
| Mali (P) | 832,609 | 905,244 | 854,928 |
| Mauritania (P) | 882,712 | 419,190 | 642,005 |
| Mauritius | 242,260 | 179,230 | 196,364 |
| Mozambique (P) | 816,117 | 1,010,136 | 1,437,139 |
| Namibia | 351,892 | 130,245 | 338,862 |
| Niger (P) | 1,193,848 | 720,991 | 1,094,911 |
| Nigeria (P) | 3,300,316 | 1,013,134 | 869,503 |
| Republic of Cameroon | 679,656 | 333,455 | 684,627 |
| Rwanda (P) | 1,639,576 | 608,507 | 716,602 |
| Sao Tome and Principe (P) | 555,354 | 380,319 | 59,778 |
| Senegal (P) | 1,413,146 | 1,170,596 | 1,234,496 |
| Seychelles | 35,494 | 108,734 | 176,651 |
| Sierra Leone (P) | 353,979 | 476,066 | 341,699 |
| Swaziland | 613,033 | 246,614 | 248,896 |
| Togo (P) | 411,328 | 557,178 | 119,473 |
| Uganda (P) | 3,197,253 | 2,598,956 | 2,114,725 |
| United Republic of Tanzania (P) | 3,105,567 | 2,595,704 | 2,964,404 |
| Zaire (P) | 813,978 | 267,299 | 12,475 |
| Zambia (P) | 424,690 | 666,946 | 586,766 |
| Zimbabwe (P) | 1,374,025 | 1,149,013 | 1,532,325 |
| Country projects total | 43,187,061 | 33,026,240 | 32,620,122 |
| Regional projects total (RAF) | 11,842,087 | 4,139,589 | 3,931,904 |
| Africa (sub-Saharan) regional grand total | 55,029,148 | 37,167,829 | 36,552,026 |

(P) Priority countries (effective 1 January 1992).

a/ Under the new successor support-cost arrangements, starting in 1992, all technical support services (TSS) costs and administrative and operational services (AOS) costs, including UNFPA support services expenditures, are included under programme expenditures for the 1992-1993 biennium.

b/ Includes cost sharing of $156,012.

/ . . .

Table 6 (continued)

Project expenditures by country for 1991, 1992 and 1993
(US dollars)

| COUNTRY | 1991 | 1992 | 1993 |
|---|---|---|---|
| Arab States | | | |
| Algeria | 308,285 | 903,897 | 592,456 |
| Bahrain | 66,222 | (1,597) | (7,462) |
| Djibouti | 157,899 | 26,036 | 60,714 |
| Egypt (P) | 1,186,294 | 1,197,251 | 575,987 |
| Iraq | (23,321) | 192 | 954 |
| Jordan | 848,634 | 372,511 | 464,617 |
| Lebanon | 8,650 | 5,167 | 7,311 |
| Libyan Arab Jamahiriya | 2,454 | 4,275 | 7,376 |
| Morocco | 1,347,345 | 1,227,359 | 2,706,132 |
| Oman | 85,407 | 95,199 | 183,982 |
| Qatar | (2,000) | 1,280 | 0 |
| Somalia (P) | (3,619) | 6,419 | 19,425 |
| Sudan (P) | 1,128,600 | 550,078 | 2,215,002 |
| Syrian Arab Republic | 1,040,869 | 1,194,843 | 1,626,216 |
| Tunisia | 817,955 | 1,044,097 | 1,111,344 |
| Yemen (P) * | 1,719,771 | 854,558 | 761,032 |
| Country projects total | 8,689,445 | 7,481,565 | 10,325,086 |
| Regional project total (RMI) | 2,886,381 | 232,602 | 843,749 |
| Arab States regional total | 11,575,826 | 7,714,167 | 11,168,835 |
| Europe | | | |
| Albania | 387,964 | 884,548 | 262,352 |
| Bulgaria | 101,136 | 35,590 | 66,162 |
| Cyprus | 8,704 | 27,608 | 27,023 |
| Hungary | 354,353 | 250,231 | (9,548) |
| Georgia, Republic of | 0 | 0 | 289,400 |
| Poland | 44,674 | 10,673 | 6,003 |
| Portugal | 236,970 | 148,709 | 42,567 |
| Romania | 420,311 | 211,155 | 198,838 |
| Russian Federation | 0 | 0 | 3,618 |
| Turkey | 794,514 | 692,415 | 577,034 |
| Yugoslavia, Federal Republic of | 118,267 | 27,079 | 15,396 |
| Country projects total | 2,466,893 | 2,288,008 | 1,478,845 |
| Regional projects total | 1,061,850 | 731,625 | 765,909 |
| Europe regional total | 3,528,743 | 3,019,633 | 2,244,754 |
| Arab States and Europe regional grand total | 15,104,569 | 10,733,800 | 13,413,589 |

(P) Priority countries (effective 1 January 1992).

* On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen"

Table 8 (continued)

Project expenditures by country for 1991, 1992 and 1993
(US dollars)

| COUNTRY | 1991 | 1992 | 1993 |
|---|---|---|---|
| Asia and the Pacific | | | |
| Afghanistan (P) | 274,257 | 199,795 | 185,402 |
| Bangladesh (P) | 2,473,756 | 2,586,699 | 3,157,232 |
| Bhutan (P) | 181,279 | 313,258 | 183,764 |
| Cambodia (P) | 0 | 1,055 | 19,985 |
| Central Independent States | 0 | 0 | 4,774 |
| China (P) | 13,560,440 | 10,405,923 | 10,319,366 |
| Cook Islands | 37,573 | 85,021 | 103,532 |
| Democratic People's Republic of Korea (P) | 1,297,823 | 752,240 | 954,958 |
| Federated States of Micronesia | 45,662 | 321,506 | 228,258 |
| Fiji | 158,456 | 368,339 | 253,013 |
| India (P) | 11,217,312 | 10,289,442 | 7,006,269 |
| Indonesia (P) | 3,618,022 | 3,637,706 | 2,131,601 |
| Iran (Islamic Republic of) | 1,057,112 | 160,860 | 1,961,097 |
| Kazakhstan | 0 | 0 | 599,908 |
| Kiribati | 11,666 | 184,072 | 110,128 |
| Kyrgyzstan | 0 | 0 | 350,000 |
| Lao People's Democratic Republic (P) | 153,934 | 131,630 | 152,176 |
| Malaysia | 426,109 | 436,976 | 59,799 |
| Maldives (P) | 226,765 | 207,617 | 274,267 |
| Marshall Islands | 101,501 | 33,610 | 167,845 |
| Mongolia | 335,335 | 604,750 | 812,825 |
| Myanmar (P) | 236,843 | 121,560 | 484,051 |
| Nepal (P) | 3,144,616 | 2,090,347 | 2,251,275 |
| Pacific subregion * | 0 | 476,685 | 153,134 |
| Pakistan (P) | 894,400 | 1,637,281 | 853,978 |
| Papua New Guinea | 270,973 | 140,421 | 171,636 |
| Philippines (P) | 3,274,286 | 4,864,985 | 6,570,440 |
| Republic of Korea | 388,058 | 85,815 | 63,017 |
| Samoa | 183,534 | 217,382 | 96,462 |
| Solomon Islands (P) | 124,686 | 134,493 | 191,133 |
| Sri Lanka (P) | 772,890 | 745,999 | 701,200 |
| Tajikistan | 0 | 0 | 243,150 |
| Territory of Hong Kong | 203,648 | 0 | 0 |
| Thailand | 444,249 | 473,619 | 185,799 |
| Tokelau | 0 | 37,919 | 34,204 |
| Tonga | 147,718 | 37,078 | 145,827 |
| Trust Territory of the Pacific Islands | 31,720 | 39,050 | 95,263 |
| Turkmenistan | 0 | 0 | 240,000 |
| Tuvalu | 94,524 | 84,887 | 42,857 |
| Uzbekistan | 0 | 0 | 599,031 |
| Vanuatu | 124,177 | 180,647 | 104,539 |
| Viet Nam (P) | 3,527,715 | 4,684,553 | 3,749,999 |
| Country and territory projects total | 49,041,039 | 46,773,222 | 46,013,194 |
| Regional projects total | 7,772,705 | 2,747,312 | 3,139,310 |
| Asia and the Pacific regional grand total | 56,813,744 | 49,520,534 | 49,152,504 |

(P) Priority countries (effective 1 January 1992).

* Subregional projects involving the following islands: Cook Islands, Federated States of Micronesia, Fiji, Kiribati, Marshall Islands, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu.

Table 8 (continued)

Project expenditures by country for 1991, 1992 and 1993
(US dollars)

| COUNTRY | 1991 | 1992 | 1993 |
|---|---|---|---|
| Latin America and the Caribbean | | | |
| Anguilla | 1,048 | 0 | 29 |
| Antigua and Barbuda | 62,095 | 23,613 | 766 |
| Argentina | 8,789 | 10,178 | 6,001 |
| Barbados | 8,329 | 69,259 | 1,945 |
| Belize | 7,400 | (1,397) | 43,227 |
| Bolivia (P) | 776,355 | 910,899 | 1,161,711 |
| Brazil | 1,719,691 | 1,339,468 | 938,384 |
| British Virgin Islands | 6,340 | 7,300 | 960 |
| Caribbean subregion * | 0 | 556,445 | 123,855 |
| Chile | 212,824 | 179,312 | 115,821 |
| Colombia | 799,442 | 508,930 | 576,356 |
| Costa Rica | 217,597 | 164,662 | 267,750 |
| Cuba | 513,697 | 582,356 | 1,040,109 |
| Dominica | 51,733 | (387) | 6,306 |
| Dominican Republic (P) | 378,891 | 733,570 | 288,312 |
| Ecuador | 511,878 | 554,174 | 662,154 |
| El Salvador | 528,763 | 657,022 | 667,711 |
| Grenada | 90,356 | 14,884 | 2,803 |
| Guatemala | 304,591 | 941,133 | 504,231 |
| Guyana | 45,336 | 48,941 | 23,265 |
| Haiti (P) | 704,584 | 276,849 | 713,129 |
| Honduras (P) | 695,578 | 810,939 | 886,074 |
| Jamaica | 179,188 | 167,656 | 215,429 |
| Mexico | 1,826,960 | 2,917,862 | 2,504,870 |
| Montserrat | 1,232 | 0 | 0 |
| Nicaragua (P) | 810,681 | 528,520 | 562,961 |
| Panama | 240,201 | 272,076 | 314,357 |
| Paraguay | 480,132 | 454,438 | 207,996 |
| Peru | 779,681 | 683,102 | 1,587,421 |
| Saint Kitts and Nevis | 0 | 3,300 | (1,177) |
| Saint Lucia | 16,132 | 15,740 | 18,730 |
| Saint Vincent and the Grenadines | 69,095 | 3,906 | 22,007 |
| Suriname | 17,881 | 16,654 | 11,522 |
| Trinidad and Tobago | 45,180 | 0 | 0 |
| Turks and Caicos Islands | 1,332 | 15,744 | (1,923) |
| Uruguay | 95,146 | 97,791 | 57,728 |
| Venezuela | 54,496 | 9,350 | 31,611 |
| Country projects total | 12,262,654 | 13,574,289 | 13,562,433 |
| Regional projects total (RLA) | 4,999,008 | 1,821,381 | 1,801,737 |
| Latin America and the Caribbean regional grand total | 17,261,662 | 15,395,670 | 15,364,170 |
| Global projects total | 4,278 | 0 | 0 |
| Interregional projects total | 27,564,567 | 15,416,247 | 19,845,306 |
| Global and interregional grand total | 27,568,845 | 15,416,247 | 19,845,306 |
| Grand total | 171,777,968 | 128,234,080 | 134,327,595 |

(P) Priority countries (effective 1 January 1992).

* Subregional projects involving the following countries: Anguilla, Antigua and Barbuda, Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands.

Table 9

Administrative and Programme Support Services Budget
Comparison of Appropriations and Expenditures
for 1992-1993 with 1990-1991

(Thousands of US Dollars)

| Description | 1990-1991 | | | | 1992-1993 | | | |
|---|---|---|---|---|---|---|---|---|
| | Appropriation | Expenditure | Savings | % | Appropriation | Expenditure | Savings | % |
| Salaries and wages | 60,310.0 | 57,350.2 | 2,959.8 | 4.9% | 75,933.7 | 64,747.7 | 11,186.0 | 14.7% |
| Training | 1,360.7 | 1,123.6 | 237.1 | 17.4% | 1,494.4 | 1,420.5 | 73.9 | 4.9% |
| Travel on official business | 2,957.2 | 2,875.8 | 81.4 | 2.8% | 3,839.3 | 2,661.4 | 1,177.9 | 30.7% |
| Rental and maintenance of premises | 8,923.0 | 8,578.1 | 344.9 | 3.9% | 10,041.5 | 8,985.4 | 1,056.1 | 10.5% |
| Other general expenses | 11,775.3 | 12,098.3 | (323.0) | -2.7% | 14,264.5 | 10,802.4 | 3,462.1 | 24.3% |
| Reimbursements to UN/UNDP a/ | 4,131.0 | 4,008.1 | 122.9 | 3.0% | 5,037.4 | 4,548.5 | 488.9 | 9.7% |
| Gross total | 89,457.2 | 86,034.1 | 3,423.1 | 3.8% | 110,610.8 | 93,165.9 | 17,444.9 | 15.8% |
| Less: Credits b/ | 4,500.0 | 6,011.6 | (1,511.6) | | 6,500.0 | 5,448.1 | 1,052.0 | |
| Net total | 84,957.2 | 80,022.5 | 4,934.7 | 5.8% | 104,110.8 | 87,717.8 | 16,392.9 | 15.7% |

a/ Includes contributions to cover field visits of the Governing Council Standing Committee for Programme Matters.

b/ Includes credits earned from support charges assessed by UNFPA to government-executed projects and from fees charged to projects for procurement activities, as well as income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Table 10

Trust Funds: Income and expenditures of UNFPA
for 1991, 1992 and 1993
(US dollars)

| | 1991 | 1992 | 1993 |
|---|---|---|---|
| **Total income** | | | |
| Unexpended balance as at 1 January | 10,927,477 | 7,597,031 | 10,969,552 |
| Income received (including interest) | | | |
| - Multi-bi projects | 8,878,467 | 12,677,054 | 15,610,094 |
| - Procurement services [a/] | 0 | 30,102,031 | [b/] 9,689,946 |
| - Other trust funds | 61,115 | 430,299 | 2,106,739 |
| - Transfers and adjustments | (721,420) | (59,441) | (806,179) |
| Subtotal | 8,218,162 | 43,149,943 | 26,600,600 |
| Total | 19,145,639 | 50,746,974 | 37,570,152 |
| **Total expenditure** | | | |
| Multi-bi projects [c/] | 11,267,712 | 10,068,670 | 9,351,692 |
| Procurement services | 0 | 28,084,135 | 7,219,467 |
| Other trust funds | 34,072 | 26,577 | 758,530 |
| Support costs paid to UNFPA | 246,824 | 1,598,040 | 511,988 |
| Total | 11,548,608 | 39,777,422 | 17,841,677 |
| Unexpended balance as at 31 December | 7,597,031 | 10,969,552 | 19,728,475 |

[a/] In 1992, consists of contraceptive procurement services to the Government of Bangladesh comprising $13.4 million from the World Bank and $16.7 million from Kreditanstalt Fur Wiederaufbau (KFW) of the Federal Republic of Germany. In 1993, consists of $5.7 million from the World Bank and $2.6 million from the Asian Development Bank for Bangladesh and $0.9 million from the United Kingdom for Ghana.

[b/] Includes adjustment of $1,347,876 to 1991 balance for procurement.

[c/] Comprises project expenditures and administrative and operational services (AOS) costs paid to United Nations executing agencies, amounting to $352,742 in 1992 and $147,589 in 1993. Agency support costs paid to United Nations executing agencies amounted to $633,008 in 1991.

Table 11

Programme expenditures from trust funds by country for 1991, 1992 and 1993
(US dollars)

| Country | 1991 | 1992 | 1993 |
|---|---|---|---|
| Africa region (sub-Saharan) | | | |
| Angola | 0 | 0 | 117,180 |
| Benin (P) | 0 | 516,564 | 48,627 |
| Burkina Faso (P) | 210,917 | 168,658 | 119,108 |
| Burundi | 0 | 0 | 348,910 |
| Cape Verde | 0 | 71,795 | 19,889 |
| Cote d'Ivoire | 0 | 117,302 | 0 |
| Gambia | 0 | 0 | 600,521 |
| Guinea Bissau | 0 | 0 | 413,665 |
| Ghana | 0 | 307,838 | 808,147 |
| Kenya (P) | 1,077,763 | 235,470 | 89,775 |
| Mozambique (P) | 0 | 0 | 115,803 |
| Namibia | 932,580 | 973,924 | 626,731 |
| Niger (P) | 43,945 | 0 | 0 |
| Nigeria (P) | 740 | 22,312 | 1,225,461 |
| Rwanda (P) | 1,945,757 | 781,976 | 335,362 |
| Uganda (P) | (102,614) | 192,274 | 57,750 |
| United Republic of Tanzania (P) | 138,236 | 95,251 | 6,999 |
| Zambia (P) | 683,025 | 257,556 | 229,915 |
| Country trust funds total | 4,930,369 | 3,740,920 | 5,163,843 |
| Regional trust funds total | 1,035,861 | 308,095 | (37,741) |
| Africa (sub-Saharan) regional grand total | 5,966,230 | 4,049,015 | 5,126,102 |
| Arab States and Europe | | | |
| Oman | 0 | 44,216 | 10,829 |
| Sudan (P) | (6,328) | 31,778 | (5,797) |
| Syrian Arab Republic | 51,536 | 135,513 | 219,448 |
| Tunisia | 235,598 | (10,992) | 0 |
| Yemen | 0 | 24,661 | 2,658 |
| Country trust fund total | 280,806 | 225,176 | 227,138 |
| Regional trust fund total | 223,435 | 584,248 | 346,827 |
| Arab States and Europe regional grand total | 504,241 | 809,424 | 573,965 |

(P) Priority countries (effective 1 January 1992)

Table 11 (continued)

Programme expenditures from trust funds by country for 1991, 1992 and 1993
(US dollars)

| Country | 1991 | 1992 | 1993 |
|---|---|---|---|
| Asia and the Pacific | | | |
| Bangladesh (P) | 1,585,801 | 29,967,349 | 7,007,902 |
| India (P) | 0 | 25,286 | 1,033,179 |
| Maldives (P) | 0 | 8,242 | 57 |
| Nepal (P) | 551,944 | (51,945) | 44,906 |
| Pakistan (P) | 595,628 | 943,436 | 227,686 |
| Papua New Guinea | 0 | 20,843 | 41,124 |
| Philippines (P) | 0 | 5,250 | 0 |
| Sri Lanka (P) | 0 | 0 | 84,788 |
| Thailand | 22,879 | 84,448 | 277,519 |
| Viet Nam (P) | 0 | 109,436 | 574,733 |
| Country trust funds total | 2,756,252 | 31,112,345 | 9,291,894 |
| Regional trust funds total | 0 | 0 | 11,399 |
| Asia and the Pacific regional grand total | 2,756,252 | 31,112,345 | 9,303,293 |
| Latin America and the Caribbean | | | |
| Bolivia (P) | 281,807 | 184,102 | 184,567 |
| Jamaica | 0 | 89,397 | 20,921 |
| Nicaragua (P) | 1,054,824 | 894,383 | 105,535 |
| Country trust funds total | 1,336,631 | 1,167,882 | 311,023 |
| Regional trust funds total | 353,472 | 53,288 | 8,437 |
| Latin America and the Caribbean regional grand total | 1,690,103 | 1,221,170 | 319,460 |
| Interregional trust funds total | 631,782 | 2,585,468 | 2,518,857 |
| Subtotal | 631,782 | 2,585,468 | 2,518,857 |
| Grand total * | 11,546,606 | 39,777,422 | 17,841,677 |

(P) Priority countries (effective 1 January 1992)

* Includes agency support costs paid to United Nations executing agencies amounting to $633,006 in 1991, and administrative and operational services (AOS) costs of $352,742 in 1992 and $147,568 in 1993. Support costs paid to UNFPA totalled $246,824 in 1991, $1,596,040 in 1992 and $511,988 in 1993.

Table 12

Historical financial summary
Regular resources income, expenditures and reserves for 1983-1993
(Millions of US dollars)

| Year | Total new regular resources a/ | Total expenditures | Addition to reserves | Resource surplus/ (deficit) | Unspent programme resources at year-end b/ | Reserves | Total unspent resources |
|---|---|---|---|---|---|---|---|
| 1983 | 134.7 | 122.6 | 2 | 10.1 | 19.2 | 23.0 | 42.2 |
| 1984 | 138.6 | 137.2 | 3 | (1.7) | 17.5 | 26.0 | 43.5 |
| 1985 | 142.9 | 148.9 | 4 | (10.0) | 7.6 | 30.0 | 37.6 |
| 1986 | 140.0 | 132.1 | - | 7.9 | 15.5 | 30.0 | 45.5 |
| 1987 | 156.1 | 140.5 | 7 | 8.6 | 24.1 | 37.0 | 61.1 |
| 1988 | 178.0 | 167.3 | 3 | 7.8 | 31.9 | 40.0 | 71.9 |
| 1989 | 185.2 | 203.6 | 5 | (23.3) | 8.5 | 45.0 | 53.5 |
| 1990 | 212.4 | 221.3 | - | (8.9) | (0.4) | 45.0 | 44.6 |
| 1991 | 224.0 | 229.1 | - | (5.1) | (5.5) | 45.0 | 39.5 |
| 1992 | 238.2 | 193.6 | 5.5 | 44.6 | 33.6 | 50.5 | 84.1 |
| 1993 | 219.6 | 203.5 | 2.5 | 16.2 | 47.3 | 53.0 | 100.3 |

a/ Total regular resources include income from contributions, interest and other miscellaneous income.

b/ Year-end regular resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

Figure 1. Income and expenditure trends, 1983-1993, and status of reserves

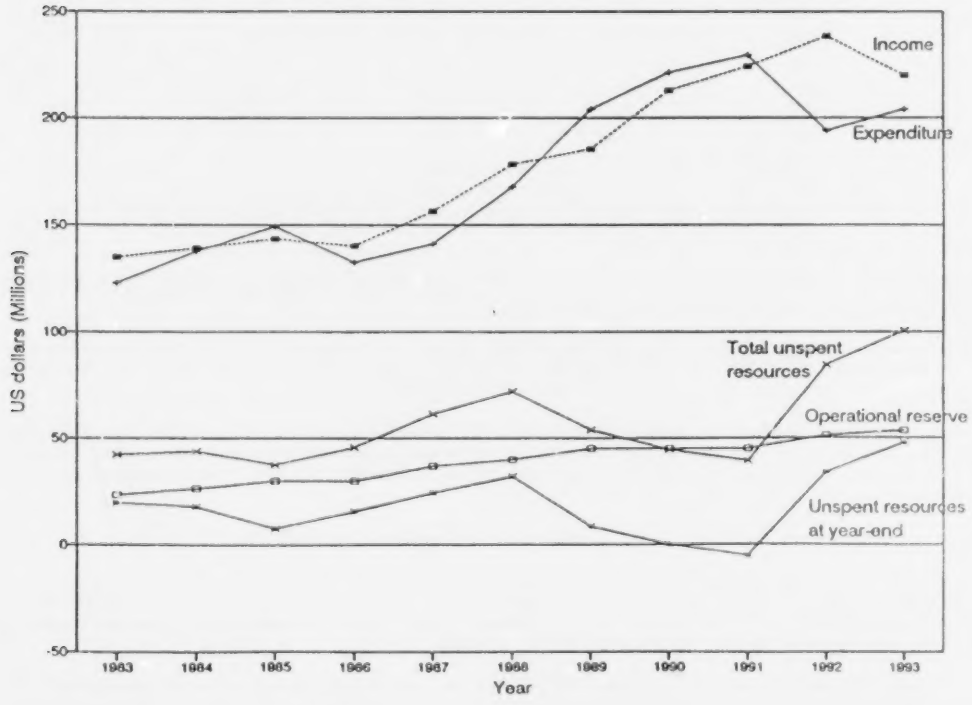


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Table 13a. Administrative expenditures, support costs and programme expenditures, 1983-1993
(Millions of US dollars)

| Year | Project Expenditures [a] | Agency Support Costs | | | Administrative and programme support costs | | Total |
|---|---|---|---|---|---|---|---|
| | | UN | UNFPA [b] | NGOs [c] | Headquarters | Field Offices [d] | |
| 1983 | 99.6 | 5.9 | - | - | 11.7 | 4.5 | 121.7 |
| 1984 | 113.3 | 5.5 | - | - | 11.8 | 4.7 | 135.3 |
| 1985 | 122.4 | 7.6 | - | 0.2 | 12.7 | 4.6 | 147.5 |
| 1986 | 101.6 | 6.8 | 1.7 | 0.2 | 15.9 | 5.9 | 132.1 |
| 1987 | 107.0 | 7.3 | 1.4 | 0.4 | 18.8 | 5.6 | 140.5 |
| 1988 | 129.8 | 8.4 | 1.7 | 0.6 | 17.0 | 9.7 | 167.2 |
| 1989 | 157.4 | 10.9 | 2.0 | 1.1 | 20.5 | 11.6 | 203.5 |
| 1990 | 168.9 | 10.9 | 2.4 | 1.3 | 22.2 | 15.6 | 221.3 |
| 1991 | 171.8 | 11.1 | 2.2 | 1.7 | 23.6 | 18.7 | 229.1 |
| 1992 [e] | 128.2 | 17.5 | 4.3 | 1.0 | 23.8 | 18.8 | 193.6 |
| 1993 [e] | 134.3 | 15.1 | 7.4 | 1.5 | 24.6 | 20.5 | 203.5 |

Table 13b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, 1983-1993
(Millions of US dollars)

| Year | Total income | Total expenditures | APSS Total [d] | APSS as a percentage of total income | APSS as a percentage of total expenditures |
|---|---|---|---|---|---|
| 1983 | 134.7 | 122.6 | 15.6 | 11.6 | 12.7 |
| 1984 | 138.6 | 137.2 | 16.5 | 11.9 | 12.0 |
| 1985 | 142.9 | 148.9 | 17.3 | 12.1 | 11.6 |
| 1986 | 140.0 | 132.1 | 21.8 | 15.6 | 16.5 |
| 1987 | 156.1 | 140.5 | 24.4 | 15.6 | 17.4 |
| 1988 | 178.0 | 167.3 | 26.7 | 15.0 | 16.0 |
| 1989 | 185.2 | 203.6 | 32.1 | 17.3 | 15.8 |
| 1990 | 212.4 | 221.3 | 37.8 | 17.8 | 17.1 |
| 1991 | 224.0 | 229.1 | 42.3 | 18.9 | 18.5 |
| 1992 | 238.2 | 193.6 | 42.6 | 17.9 | 22.0 |
| 1993 | 219.6 | 203.5 | 45.1 | 20.5 | 22.2 |

Source: UNFPA year-end Audited Financial Statements for 1983 to 1993. Official Records of the General Assembly: Thirty-seventh Session to Forty-seventh Session, Supplements No. 5G(A/37/5/Add.7 to A/49/5/Add.7).

[a] Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

[b] Comprises support costs to UNFPA for procurement services in respect of government projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits have been applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

[c] In 1992, $1.0 million was paid to NGOs in respect of administrative and operational services (AOS).

[d] In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote b above. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

[e] The new successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 7.

Table 14

Income and expenditures under UNFPA trust funds, 1983 – 1993
(US dollars)

| Year | Total income (contributions plus interest) | Programme a/ expenditures | Support costs paid to UNFPA b/ | Total Expenditure |
|---|---|---|---|---|
| 1983 | 6,667,597 | 5,540,752 | 97,876 | 5,638,628 |
| 1984 | 4,909,782 | 6,469,096 | 132,245 | 6,601,341 |
| 1985 | 6,435,022 | 6,456,069 | 141,635 | 6,597,704 |
| 1986 | 4,057,360 | 4,054,360 | 60,958 | 4,115,318 |
| 1987 | 4,772,801 | 3,373,110 | 123,034 | 3,496,144 |
| 1988 | 11,796,813 | 5,923,658 | 177,354 | 6,101,012 |
| 1989 | 7,260,176 | 6,079,006 | 146,202 | 6,225,208 |
| 1990 | 11,772,673 | 11,132,210 | 151,338 | 11,283,548 |
| 1991 | 8,218,261 | 11,301,784 | 246,824 | 11,548,608 |
| 1992 | 43,149,943 | 38,179,382 | 1,598,040 | 39,777,422 |
| 1993 | 26,600,630 | 17,329,689 | 511,988 | 17,841,677 |

Source: UNFPA year-end Audited Financial Statements for 1983 to 1993. Official Records of the General Assembly: Thirty-seventh Session to Forty-seventh Session, Supplements No. 5G(A/37/5/Add.7 to A/49/5/Add.7).

a/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of $352,742 in 1992 and $147,568 in 1993.

b/ Includes income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

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